

EXHIBIT M

Page: 002 R=94% ID: IRS COUNSEL SD From: 09:53AM FEB-27-2008

DOC # 2008-0099854



FEB 27, 2008 8:21 AM

OFFICIAL RECORDS
SAN DIEGO COUNTY RECORDER'S OFFICE
GREGORY J. SMITH, COUNTY RECORDER
FFFS 12.00

PAGES: 2



PLEASE COMPLETE THIS INFORMATION
RECORDING REQUESTED BY:

INTERNAL REVENUE SERVICE

AND WHEN RECORDED MAIL TO:

Internal Revenue Service
Attn: S. Hernandez, Revenue Officer
24000 Avila Road MS 5905
Laguna Niguel, CA 92677

THIS SPACE IS FOR RECORDER'S USE ONLY

Certificate of Release of Federal Tax Lien

please fill in document title(s) on this line

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ADDITIONAL RECORDING FEE APPLIES

Page: 003 R=94%

ID: IRS COUNSEL SD

From: 94%

FEB-27-2008 09:53AM

Form **668(Z)**
(Rev. 10-1999)

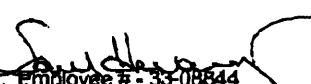
Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 265212205	For Use by Recording Office
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>January 3, 2006</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		County Recorder Recording Information: 2006-0000691
Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner		
Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327	09-21-1992	N/A	\$8,869.76
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature 	Title
Saul Hernandez, Employee # - 33-08844	AIQ Advisor, Phone # - 949-389-4088 27976704

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 400)

Part 1 - Recording Office

Form 668(Z) (Rev. 10-1999)

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FEES: 12.00

PAGES: 2



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(Rev. 10-1999)

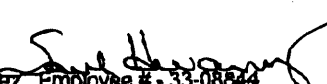
Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 265212205	For Use by Recording Office
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>December 22, 2005</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		County Recorder Recording Information: 2005-1097285
Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner		
Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327	09-21-1992	N/A	\$8,869.76
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$8,869.76

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature  Saul Hernandez, Employee # - 33-08844	Title AIQ Advisor, Phone # - 949-389-4088 27976704
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Part 1 - Recording Office

Form **668(Z)** (Rev. 10-1999)

Page: 006 R=94x

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From:

FEB-27-2008 09:53AM

DOC # 2008-0099856



FEB 27, 2008 8:21 AM

OFFICIAL RECORDS
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GREGORY J. SMITH, COUNTY RECORDER
FEES 12.00

PAGES: 2



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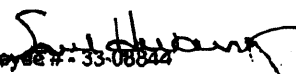
Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 265212405	For Use by Recording Office
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>January 3, 2006</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		County Recorder Recording Information: 2006-0000692
Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner		
Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327 [REDACTED]	03-23-1992	N/A	\$11,951.77
941	03-31-1992	95-327 [REDACTED]	06-15-1992	N/A	\$10,206.88
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$22,158.65

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008 .

Signature  Saul Hernandez, Employee # - 33-08844	Title AIQ Advisor, Phone # - 949-389-4088 27976704
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Part 1 - Recording Office

Form 668(Z) (Rev. 10-1999)

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(Rev. 10-1999)

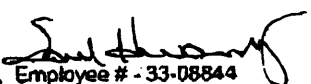
Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Small Business/Self Employed Area: 7	Serial Number 339279822	For Use by Recording Office
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>December 22, 2005</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		County Recorder Recording Information: 2005-1097286
Name of Taxpayer Toothacre & Pederson, A Partnership Rod M Toothacre, A Partner & Charles Pederson, A Partner		
Residence 4180 La Jolla Village Drive Ste 400 La Jolla, CA 92037-1473		

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12-31-1991	95-327 [REDACTED]	03-23-1992	N/A	\$11,951.77
941	03-31-1992	95-327 [REDACTED]	06-15-1992	N/A	\$10,206.88
Place of Filing County Recorder San Diego County San Diego, CA 92101					Total \$22,158.65

This notice was prepared and signed at Laguna Niguel, CA, on this, the 22nd day of February, 2008.

Signature  Saul Hernandez, Employee # - 33-08844	Title AIC Advisor, Phone # - 949-389-4088 27976704
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Part 1 - Recording Office

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